

ABSTRAK

Penelitian dengan etnografi pada ludruk Irama Budaya dilakukan selama 10 bulan dengan mengikuti 17 pertunjukan dan wawancara dengan ahli budaya dan seluruh anggota maupun penonton, juga siswa SMPN 45 Surabaya, sebagai pelaku lakon ludruk. Perlunya pencatatan pendapatan untuk mengetahui potensi pasar produk ludruk, pendapatan utama berasal dari saweran yang langsung dibagi pada pemain. Pendapatan dari hasil melatih tari, melatih sinden, melatih pengrawit, menyewakan alat dan pakaian merupakan pendapatan lain – lain diberikan langsung pada pemain dan pelatih yang berhak menerima. Pendapatan dari CSR dikelola langsung oleh pimpinan ludruk. Pengendalian internal pendapatan tidak dilakukan. Produk digital materi pelajaran dengan ludruk dapat dikembangkan untuk siswa SMP lain.

Hasil penelitian, menggunakan model *marketing information system* tentang produk menghasilkan produk ludruk dengan materi pelajaran SMP yang dilakoni oleh siswa dan dapat didigitalisasi. Sistem informasi akuntansi penjualan jasa sangat penting untuk memberikan informasi mengenai hasil penjualan tiap.

Kata kunci: Sistem Informasi Akuntansi Penjualan Jasa, Saweran, Etnografi, Ludruk, Produk digital materi pelajaran, Sistem Informasi Pemasaran.

ABSTRACT

By using ethnographic research on *Ludruk Irama Budaya* conducted over 10 months following with the 17 performances; this study was trying to interview the cultural experts, all *ludruk* members, and spectators. Interviews were also conducted at SMPN 45 Surabaya as the *ludruk* performers are its student.

This study aims to find out more about the recording of income to determine the market potential of the *ludruk* product and revenue derived from direct *saweran* (giving) which directly divided to the performer. Dance coach, *sinden* (singer) trainer, musicians coaches, rental equipment and clothing are other income that also be given directly to the performers and the coaches are eligible to receive. Moreover, in this *ludruk* team, the internal control income is not done. Furthermore, there are comes up an idea that *ludruk* can be packed as a subject in school. By using digitalization, then it can also be developed for other junior high students.

The results of research stated that the products can be developed further to education which is by providing materials about *ludruk* in students. Services sales accounting information system is essential to provide information regarding the sale of each product.

Keywords: Accounting Information Systems Services Sales, saweran, Ethnography, Ludruk, Digital Products Are The Subject Matter, Marketing Information Systems.